

Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2023

School District No. 83 (North Okanagan-Shuswap)

June 30, 2023

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. The Board has complied with the provisions of the *Act*, Ministerial Orders, and Ministry of Education Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$94,248,131 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE _____ DAY OF _____, 2022;

READ A SECOND TIME THE _____ DAY OF _____, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE _____ DAY OF _____, 2022;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2022/2023, adopted by the Board the _____ DAY OF _____, 2022.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,713.506	6,773.563
Total Ministry Operating Grant Funded FTE's	6,713.506	6,773.563
Revenues	\$	\$
Provincial Grants		
Ministry of Education	84,585,509	86,692,207
Other	200,750	157,465
Tuition	564,040	673,008
Other Revenue	2,638,168	2,816,152
Rentals and Leases	82,000	82,000
Investment Income	128,500	114,500
Amortization of Deferred Capital Revenue	3,333,980	3,333,980
Total Revenue	91,532,947	93,869,312
Expenses		
Instruction	71,062,626	73,485,535
District Administration	3,360,331	3,496,927
Operations and Maintenance	13,421,894	13,222,561
Transportation and Housing	4,627,282	3,920,521
Total Expense	92,472,133	94,125,544
Net Revenue (Expense)	(939,186)	(256,232)
Budgeted Allocation (Retirement) of Surplus (Deficit)	670,099	1,603,544
Budgeted Surplus (Deficit), for the year	(269,087)	1,347,312
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(269,087)	1,347,312
Budgeted Surplus (Deficit), for the year	(269,087)	1,347,312

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Revenue and Expense
Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	78,960,082	78,938,193
Operating - Tangible Capital Assets Purchased	1,152,651	2,736,337
Special Purpose Funds - Total Expense	8,417,986	10,093,286
Special Purpose Funds - Tangible Capital Assets Purchased	313,347	346,060
Capital Fund - Total Expense	5,094,065	5,094,065
Capital Fund - Tangible Capital Assets Purchased from Local Capital	310,000	
Total Budget Bylaw Amount	94,248,131	97,207,941

Approved by the Board

Signature of the Chairperson of the Board of Education	Date Signed
Signature of the Superintendent	Date Signed
Signature of the Secretary/Treasurer	Date Signed

DRAFT

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
Surplus (Deficit) for the year	(939,186)	(256,232)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,465,998)	(3,082,397)
From Local Capital	(310,000)	
From Deferred Capital Revenue	(3,322,954)	(4,472,512)
Total Acquisition of Tangible Capital Assets	(5,098,952)	(7,554,909)
Amortization of Tangible Capital Assets	5,094,065	5,094,065
Total Effect of change in Tangible Capital Assets	(4,887)	(2,460,844)
Acquisitions of Prepaid Expenses	150,000	150,000
Use of Prepaid Expenses	(128,880)	(128,880)
Acquisition of Supplies Inventory	400,000	400,000
Use of Supplies Inventory	(424,900)	(424,900)
	(3,780)	(3,780)
(Increase) Decrease in Net Financial Assets (Debt)	(947,853)	(2,720,856)

School District No. 83 (North Okanagan-Shuswap)

Schedule 2

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	77,512,080	78,088,749
Other	200,750	157,465
Tuition	564,040	673,008
Other Revenue	1,010,152	1,010,152
Rentals and Leases	82,000	82,000
Investment Income	110,000	96,000
Total Revenue	79,479,022	80,107,374
Expenses		
Instruction	62,727,579	63,465,685
District Administration	3,354,331	3,490,927
Operations and Maintenance	9,045,681	8,846,348
Transportation and Housing	3,832,491	3,135,233
Total Expense	78,960,082	78,938,193
Net Revenue (Expense)	518,940	1,169,181
Budgeted Prior Year Surplus Appropriation	670,099	1,603,544
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,152,651)	(2,736,337)
Tangible Capital Assets - Work in Progress	-	-
Local Capital	(12,500)	(12,500)
Other	(23,888)	(23,888)
Total Net Transfers	(1,189,039)	(2,772,725)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	77,182,629	77,759,298
ISC/LEA Recovery	(984,052)	(984,052)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	2,000	2,000
Student Transportation Fund	561,925	561,925
Support Staff Benefits Grant	64,233	64,233
FSA Scorer Grant	12,964	12,964
NGN Self-Provisioning	28,470	28,470
Early Learning Framework Implementation	2,625	2,625
Total Provincial Grants - Ministry of Education	77,512,080	78,088,749
Provincial Grants - Other	200,750	157,465
Tuition		
International and Out of Province Students	564,040	673,008
Total Tuition	564,040	673,008
Other Revenues		
Funding from First Nations	984,052	984,052
Miscellaneous		
Miscellaneous	20,000	20,000
Sale of Assets	6,100	6,100
Total Other Revenue	1,010,152	1,010,152
Rentals and Leases	82,000	82,000
Investment Income	110,000	96,000
Total Operating Revenue	79,479,022	80,107,374

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Salaries		
Teachers	32,312,222	32,567,384
Principals and Vice Principals	5,032,060	5,342,737
Educational Assistants	6,541,573	6,467,851
Support Staff	7,754,605	7,537,766
Other Professionals	2,672,734	2,441,361
Substitutes	2,665,540	2,785,851
Total Salaries	56,978,734	57,142,950
Employee Benefits	13,612,060	13,423,363
Total Salaries and Benefits	70,590,794	70,566,313
Services and Supplies		
Services	2,241,840	2,554,980
Student Transportation	4,500	4,500
Professional Development and Travel	567,400	633,364
Rentals and Leases	36,400	36,400
Dues and Fees	110,520	106,850
Insurance	228,095	213,015
Interest	-	-
Supplies	3,617,533	3,304,771
Utilities	1,563,000	1,518,000
Total Services and Supplies	8,369,288	8,371,880
Total Operating Expense	78,960,082	78,938,193

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	25,426,205	974,775	-	322,645	-	1,706,920	28,430,545
1.03 Career Programs	323,866	-	-	102,186	75,205	3,980	505,237
1.07 Library Services	713,846	-	-	75,176	-	-	789,022
1.08 Counselling	1,166,707	-	-	-	-	-	1,166,707
1.10 Special Education	4,218,208	125,620	5,860,031	51,247	283,981	517,880	11,056,967
1.30 English Language Learning	56,014	-	-	-	-	-	56,014
1.31 Indigenous Education	322,506	111,662	681,542	41,378	192,116	26,670	1,375,874
1.41 School Administration	-	3,680,425	-	1,360,808	-	54,550	5,095,783
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	84,870	-	-	-	27,000	-	111,870
1.64 Other							-
Total Function 1	32,312,222	4,892,482	6,541,573	1,953,440	578,302	2,310,000	48,588,019
4 District Administration							
4.11 Educational Administration		139,578		10,249	668,674		818,501
4.40 School District Governance					78,385		78,385
4.41 Business Administration				338,553	831,671	50,980	1,221,204
Total Function 4	-	139,578	-	348,802	1,578,730	50,980	2,118,090
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				51,247	236,980	-	288,227
5.50 Maintenance Operations				3,381,662	186,142	203,040	3,770,844
5.52 Maintenance of Grounds				152,692	-	-	152,692
5.56 Utilities							-
Total Function 5	-	-	-	3,585,601	423,122	203,040	4,211,763
7 Transportation and Housing							
7.41 Transportation and Housing Administration				110,359	92,580		202,939
7.70 Student Transportation				1,756,403		101,520	1,857,923
Total Function 7	-	-	-	1,866,762	92,580	101,520	2,060,862
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	32,312,222	5,032,060	6,541,573	7,754,605	2,672,734	2,665,540	56,978,734

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School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	28,430,545	6,768,199	35,198,744	1,492,588	36,691,332	36,894,318
1.03 Career Programs	505,237	122,644	627,881	167,400	795,281	672,185
1.07 Library Services	789,022	195,552	984,574	33,000	1,017,574	967,276
1.08 Counselling	1,166,707	285,346	1,452,053	1,000	1,453,053	1,540,674
1.10 Special Education	11,056,967	2,769,723	13,826,690	172,300	13,998,990	14,274,929
1.30 English Language Learning	56,014	13,700	69,714	4,500	74,214	60,195
1.31 Indigenous Education	1,375,874	346,826	1,722,700	150,605	1,873,305	2,072,963
1.41 School Administration	5,095,783	1,127,962	6,223,745	150,100	6,373,845	6,548,809
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	111,870	26,015	137,885	312,100	449,985	434,336
1.64 Other	-	-	-	-	-	-
Total Function 1	48,588,019	11,655,967	60,243,986	2,483,593	62,727,579	63,465,685
4 District Administration						
4.11 Educational Administration	818,501	167,481	985,982	80,400	1,066,382	1,286,142
4.40 School District Governance	78,385	5,487	83,872	122,700	206,572	182,290
4.41 Business Administration	1,221,204	275,073	1,496,277	585,100	2,081,377	2,022,495
Total Function 4	2,118,090	448,041	2,566,131	788,200	3,354,331	3,490,927
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	288,227	59,066	347,293	119,420	466,713	457,601
5.50 Maintenance Operations	3,770,844	909,738	4,680,582	1,635,700	6,316,282	6,092,689
5.52 Maintenance of Grounds	152,692	38,319	191,011	328,675	519,686	568,058
5.56 Utilities	-	-	-	1,743,000	1,743,000	1,728,000
Total Function 5	4,211,763	1,007,123	5,218,886	3,826,795	9,045,681	8,846,348
7 Transportation and Housing						
7.41 Transportation and Housing Administration	202,939	47,424	250,363	20,700	271,063	271,528
7.70 Student Transportation	1,857,923	453,505	2,311,428	1,250,000	3,561,428	2,863,705
Total Function 7	2,060,862	500,929	2,561,791	1,270,700	3,832,491	3,135,233
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	56,978,734	13,612,060	70,590,794	8,369,288	78,960,082	78,938,193

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School District No. 83 (North Okanagan-Shuswap)

Schedule 3

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	7,073,429	8,603,458
Other Revenue	1,628,016	1,806,000
Investment Income	6,000	6,000
Total Revenue	8,707,445	10,415,458
Expenses		
Instruction	8,335,047	10,019,850
District Administration	6,000	6,000
Operations and Maintenance	29,148	29,148
Transportation and Housing	47,791	38,288
Total Expense	8,417,986	10,093,286
Net Revenue (Expense)	289,459	322,172
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(313,347)	(346,060)
Other	23,888	23,888
Total Net Transfers	(289,459)	(322,172)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year			15,000	1,900,000		5,000			
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,495	262,710			192,000	39,200	143,108	334,417	318,656
Other				1,600,000					
Investment Income			6,000						
	342,495	262,710	6,000	1,600,000	192,000	39,200	143,108	334,417	318,656
Less: Allocated to Revenue	342,495	262,710	6,000	1,600,000	192,000	44,200	143,108	334,417	318,656
Deferred Revenue, end of year	-	-	15,000	1,900,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	342,495	262,710			192,000	44,200	143,108	334,417	318,656
Other Revenue				1,600,000					
Investment Income			6,000						
	342,495	262,710	6,000	1,600,000	192,000	44,200	143,108	334,417	318,656
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					14,000	14,000	46,420		
Educational Assistants					111,245	2,905	30,596	152,137	
Support Staff		210,842							36,000
Substitutes							2,500		238,588
	-	210,842	-	-	125,245	16,905	79,516	152,137	274,588
Employee Benefits		51,868			29,285	4,226	18,560	35,465	44,068
Services and Supplies	29,148		6,000	1,600,000	37,470	23,069	45,032	146,815	
District Entered	29,148	262,710	6,000	1,600,000	192,000	44,200	143,108	334,417	318,656
Net Revenue (Expense) before Interfund Transfers	313,347	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(313,347)								
Other	(313,347)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Seamless Day Kindergarten	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		30,000	10,000				1,960,000
Add: Restricted Grants							
Provincial Grants - Ministry of Education	5,270,052	17,791	52,000	6,000	-	50,000	7,028,429
Other						28,016	1,628,016
Investment Income							6,000
	5,270,052	17,791	52,000	6,000	-	78,016	8,662,445
Less: Allocated to Revenue	5,270,052	47,791	62,000	6,000	-	78,016	8,707,445
Deferred Revenue, end of year	-	-	-	-	-	-	1,915,000
Revenues							
Provincial Grants - Ministry of Education	5,270,052	47,791	62,000	6,000		50,000	7,073,429
Other Revenue						28,016	1,628,016
Investment Income							6,000
	5,270,052	47,791	62,000	6,000	-	78,016	8,707,445
Expenses							
Salaries							
Teachers	4,234,419						4,234,419
Principals and Vice Principals							74,420
Educational Assistants							296,883
Support Staff						79,091	325,933
Substitutes				4,380			245,468
	4,234,419	-	-	4,380	-	79,091	5,177,123
Employee Benefits	1,035,633			744			1,219,849
Services and Supplies		47,791	62,000	876		20,813	2,019,014
District Entered						2,000	2,000
	5,270,052	47,791	62,000	6,000	-	101,904	8,417,986
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	(23,888)	289,459
Interfund Transfers							
Tangible Capital Assets Purchased							(313,347)
Other						23,888	23,888
	-	-	-	-	-	23,888	(289,459)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,500	12,500	12,500
Amortization of Deferred Capital Revenue	3,333,980		3,333,980	3,333,980
Total Revenue	3,333,980	12,500	3,346,480	3,346,480
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,347,065		4,347,065	4,347,065
Transportation and Housing	747,000		747,000	747,000
Total Expense	5,094,065	-	5,094,065	5,094,065
Net Revenue (Expense)	(1,760,085)	12,500	(1,747,585)	(1,747,585)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,465,998		1,465,998	3,082,397
Local Capital		12,500	12,500	12,500
Total Net Transfers	1,465,998	12,500	1,478,498	3,094,897
Other Adjustments to Fund Balances				
Tangible Capital Assets Purchased from Local Capital	310,000	(310,000)	-	
Total Other Adjustments to Fund Balances	310,000	(310,000)	-	
Budgeted Surplus (Deficit), for the year	15,913	(285,000)	(269,087)	1,347,312